

**2011 - 2012 BUDGET ORDINANCE  
ALEXANDER COUNTY**

BE IT ORDAINED by the Board of Commissioners of Alexander County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2011 and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

Governing Body	\$ 464,162
Administration	287,943
Planning	65,993
Board of Elections	214,045
Finance	416,763
Tax Office	492,081
License Plate Agency	126,645
Information Technology	679,416
Register of Deeds	269,018
Economic Development	105,132
Public Buildings	626,186
Garage	413,062
Sheriff	2,273,897
Court Facility	108,972
Jail	1,134,388
Resource Center	82,030
Juvenile Crime Prevention	86,338
Pre-Trial Release Program	60,595
Emergency Services	256,170
911 Communications	538,181
Forestry	48,550
Human Resources	377,465
Inspections	151,116
Soil & Water	102,319
Health Department	2,914,060
Emergency Medical Services	1,965,982
Animal Control	186,709
Medical Examiner	15,000
Extension Service	186,394
Veterans Service	63,524
Department of Social Services	5,549,420
Transportation	148,501
Recreation	329,451
Library	370,647
Bethlehem Library	65,313
Senior Center	109,805
Catawba Valley Comm College	29,475

Board of Education	5,000,000
BOE – Auditorium Reimbursement	150,000
Due to Other Funds	242,200
Debt Service	2,357,000
Special Appropriations	314,951
DARE Program	7,000
Contingency – Other	<u>200,000</u>
<b>TOTAL</b>	<b>\$29,585,899</b>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

Current Year's Property Taxes	\$14,772,000
Prior Year's Property Taxes	446,900
Penalties and Interest – Net	124,000
Other Taxes and Licenses	4,613,400
Sales and Services	4,017,710
Fees and Permits	347,750
Unrestricted Intergovernmental Revenue	562,140
Court Facilities Fees	45,000
State Grants	2,533,376
Federal Grants	1,754,911
Miscellaneous Revenue	37,092
Investment Earnings	23,000
From Other Funds	-0-
Fund Balance Appropriated	301,620
DARE Revenues	2,000
Fund Balance Appropriated – DARE	<u>5,000</u>
<b>TOTAL</b>	<b>\$29,585,899</b>

Section 3. The following amounts are hereby appropriated in the Fire District Fund for the operations of fire protection services for the fiscal year beginning July 1, 2011 and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

Public Safety - Bethlehem Fire District	\$ 208,575
Public Safety - Wittenburg Fire District	149,200
Public Safety - Hiddenite Fire District	116,645
Public Safety – East Alexander Fire District	89,790
Public Safety – Ellendale Fire District	92,205
Public Safety – Sugar Loaf Fire District	83,855
Public Safety – Central Alexander Fire District	103,970
Public Safety – Vashti Fire District	<u>46,660</u>
<b>TOTAL</b>	<b>\$ 890,900</b>

Section 4. It is estimated that the following revenues will be available in the Fire District Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Tax Collections – Bethlehem	\$ 208,575
Tax Collections – Wittenburg	149,200
Tax Collections – Hiddenite	116,645
Tax Collections – East Alexander	89,790
Tax Collections – Ellendale	92,205
Tax Collections – Sugar Loaf	83,855
Tax Collections – Central Alexander	103,970
Tax Collections – Vashti	<u>46,660</u>
<b>TOTAL</b>	<b>\$ 890,900</b>

Section 5. The following amounts are hereby appropriated in the Revaluation Fund for the revaluation of property in Alexander County during the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

Revaluation Operation & Administration	<b>\$ 92,354</b>
--	------------------

Section 6. It is estimated that the following revenues will be available to the Revaluation Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

Current Year's Property Taxes	\$ 45,000
Interest	250
Fund Balance Appropriated	<u>47,104</u>
<b>TOTAL</b>	<b>\$ 92,354</b>

Section 7. The following amounts are hereby appropriated in the Solid Waste Fund for the operation of solid waste collections and disposition for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

Landfill Operations	\$ 1,175,610
Collections	179,211
Transfer to Landfill Closure Fund	70,759
Contingencies	-0-
Debt Service	-0-
Landfill Closure Operations	200,000
Landfill Closure Contingencies	<u>20,829</u>
<b>TOTAL</b>	<b>\$ 1,646,409</b>



Section 8. It is estimated that the following revenues will be available in the Solid Waste Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

Convenience Center Fees	\$ 185,000
Solid Waste Charges	1,130,000
Recycling Revenue	40,580
Scrap Tire Disposal Tax	40,000
Solid Waste Disposal Tax	30,000
Transfer From Other Funds	220,759
Interest – Landfill Closure	70
Fund Balance Appropriated	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 1,646,409</b>

Section 9. The following amounts are hereby appropriated in the Water and Sewer Funds for the operation of water systems for the fiscal year beginning July 1, 2011, and ending June 30, 2012, in accordance with the chart of accounts heretofore established:

Alexander Co. Water Fund - Operations	\$ 782,694
Alexander Co. Water Fund – Debt Service	273,000
Alexander Co. Water Fund - Transfer to Other Funds	-0-
Alexander Co. Water Fund – Contingency	1,426
Bethlehem Water Fund - Operations	933,100
Bethlehem Water Fund – Debt Service	192,500
Bethlehem Water Fund – Contingency	28,200
Bethlehem Sewer Fund – Operations	<u>15,000</u>
<b>TOTAL</b>	<b>\$ 2,225,920</b>

Section 10. It is established that the following revenues will be available in the Water and Sewer Funds for the fiscal year beginning July 1, 2011, and ending June 30, 2012.

Alexander Co. Water Fund – Interest Earned	\$ 120
Bethlehem Water Fund - Interest Earned	800
Alexander Co. Water Fund - Revenue	1,057,000
Bethlehem Water Fund - Revenue	1,153,000
Bethlehem Sewer Fund – Revenue	<u>15,000</u>
<b>TOTAL</b>	<b>\$ 2,225,920</b>

Section 11. The following amounts are hereby appropriated in the School Capital Improvements Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Reserve for School Capital	\$ 299,200
Contingencies	<u>92,200</u>
<b>TOTAL</b>	<b>\$391,400</b>

Section 12. It is estimated that the following revenues will be available in the School Capital Improvements Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

Local Option Sales Tax	\$ 298,200
Interest Earned	1,000
Transfer from Other Funds	<u>92,200</u>
<b>TOTAL</b>	<b>\$391,400</b>

Section 13. The following amounts are hereby appropriated in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

911 Communications	\$ 215,607
Contingencies	<u>-0-</u>
<b>TOTAL</b>	<b>\$ 215,607</b>

Section 14. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2011, and ending June 30, 2012:

NC 911 Revenue	\$ 211,455
Fund Balance Appropriated	<u>4,152</u>
<b>TOTAL</b>	<b>\$ 215,607</b>

Section 15. There is hereby levied a tax at the rate of sixty and one half cents (\$0.605) per one-hundred (\$100.00) valuation of property listed as of January 1, 2011, for the purpose of raising revenue included in "Ad Valorem Taxes – Current Year" in the General Fund in Section 2 of the ordinance.

This rate of tax is based on an estimated total valuation of property for the purpose of taxation of \$2,565,000,000 at an estimated collection rate of 95%. The estimated rate of collection is based on the fiscal year 2010-2011 collection rate.

Section 16. There is hereby levied tax rates for the various fire tax districts, per the valuations, as follows:

<u>District</u>	<u>Tax Rate</u>	<u>Valuation</u>
Bethlehem	\$ .0280	\$ 753,370,000
Wittenburg	.0430	349,200,000
Hiddenite	.0380	307,550,000
East Alexander/Stony Point	.0500	179,450,000
Ellendale	.0390	236,090,000
Sugar Loaf	.0550	153,200,000
Central Alexander	.0335	309,900,000
Vashti	.0490	94,325,000

Section 17. The mileage allowance for the fiscal year beginning July 1, 2011 will match the current IRS standard mileage reimbursement rate. At this time, the IRS rate is 51 cents per mile. If the IRS changes the standard mileage reimbursement rate during the 2011-2012 budget year, the County will also change its rate to match the IRS. The mileage allowance is the amount authorized to be paid to County employees/elected officials on a per-mile basis for travel by privately owned vehicle.

Section 18. The Budget Officer is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Budget Officer may transfer amounts between line item expenditures within a department without limitation and without a report being required. These transfers may not result in increases in recurring obligations such as salaries.
- B. The Budget Officer may transfer amounts up to \$5,000 between departments within the same fund, including contingency appropriations.
- C. The Budget Officer may not transfer any amounts between funds except as approved by the Board of Commissioners in the Budget Ordinance as amended.

Section 19. Copies of this Budget Ordinance shall be furnished to the Clerk to the Board of Commissioners and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

ADOPTED THIS 20th DAY OF JUNE, 2011



W. Darrell Robertson, Chairman

ALEXANDER COUNTY BOARD OF COMMISSIONERS

ATTEST

  
Clerk to the Board